



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
SEVERANCE & LICENSE TAX SECTION

P.O. Box 327560 • Montgomery, AL 36132-7560 • (334) 353-7827

SUB: AUST-A
SCHEDULE A
01/07

Sales of Natural Minerals in Alabama
(PER COUNTY, PER MUNICIPALITY)

Company Name: _____

County / Municipality: _____ County Code: _____ Month: _____, Year: _____

GROSS SALES

	NAME OF MINE OR QUARRY	SAND	GRAVEL	SANDSTONE	GRANITE	SHALE	CLAY	DOLOMITE	LIMESTONE	OTHER	TOTAL
1											
2											
3											
4											
5											
6	TOTAL TONS SEVERED										

EXEMPT SALES

7	Federal Government										
8	AL State Government										
9	AL County Government										
10	Other: _____										
11	TOTAL EXEMPT SALES										
12	NET TAXABLE TONS										

INSTRUCTIONS (Prepare a separate Schedule A for each county/municipality.)

Enter the county and municipality (if applicable) from which the natural mineral was severed.

Enter the county code (Same as vehicle tag numbers, see back of the tax return).

Enter the month and year of activity.

ITEM 1 - 5 Enter the name of the mine or quarry. Indicate the tons sold from the mine or quarry under the appropriate column.

ITEM 6 Add the tons per column for Items 1 - 5.

ITEM 7 Enter any tons sold directly to the U.S. Government.

ITEM 8 Enter any tons sold directly to the State of Alabama.

ITEM 9 Enter any tons sold directly to Alabama county governmental agencies.

ITEM 10 Enter any other exempt tons sold. Indicate the name of the entity receiving the tons. Examples of exempt sales include: Lime or limestone used for agricultural, pollution control or abatement purposes, rock dust used for settling coal dust in underground mines or similar uses, and processed sand used in the foundry cores, molds, and linings. In addition, severed materials that are converted into Portland cement or clay that produces lightweight aggregate are exempt from the tax.

ITEM 11 Add the tons per column for Items 7 - 10.

ITEM 12 Subtract the exempt sales total per column for Item 11 from the tons severed per column for Item 6.

NOTE: You may use additional sheets, if necessary. Also, you may use computer summary sheets, provided all of the above information is captured and reported to the Department of Revenue.